

EXHIBIT A

In re: W.R. GRACE & CO., et al
OMNIBUS 22: EXHIBIT A - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars*	Claim Class**	Reason For Proposed Disallowance
1 GALLET DREYER & BERKEY LLP C/O DAVID L BERKEY ESQ GALLET DREYER & BERKEY LLP 845 THIRD AVENUE NEW YORK, NY 10022	01-01139	35 W.R. GRACE & CO.	\$17,851.69	(U)	NO LIABILITY - DEBTOR HAS NO RECORD OF THIS LIABILITY.
2 GENERAL ELECTRIC CAPITAL BUSINESS ASSET C/O CONRAD K CHIU ESQ PITNEY HARDIN KIPP & SZUCH LLP 685 THIRD AVE NEW YORK, NY 10017	01-01139	4071 W.R. GRACE & CO.	\$3,151.38	(U)	NO LIABILITY - DEBTOR HAS NO RECORD OF THIS LIABILITY.
3 HEARTHSIDE RESIDENTIAL CORP C/O ALLAN H ICKOWITZ ESQ NOSSAMAN GUTHNER KNOX & ELLIOTT LLP 445 S FIGUEROA ST, 31ST FLR LOS ANGELES, CA 90071	01-01180	7035 W.R. GRACE LAND CORPORATION	UNKNOWN	(U)	NO LIABILITY - DEBTOR HAS NO RECORD OF THIS LIABILITY.
4 MICHIGAN DEPT OF TREASURY REVENUE DIV PO BOX 30456 LANSING, MI 48909-7955	01-01140	17607 W.R. GRACE & CO.-CONN.	\$3,553.55	(A)	NO LIABILITY. POST-PETITION CLAIM FOR TAX PERIOD ENDING JUNE 2005; AMOUNT HAS BEEN PAID.
5 NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	01-01139	17757 W.R. GRACE & CO.	\$50.00	(A)	NO LIABILITY - POST-PETITION CLAIM THAT AROSE ON 02/29/2004; PAID IN FULL BY THE DEBTOR.
6 NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	01-01140	17769 W.R. GRACE & CO.-CONN.	\$24,021.84	(A)	NO LIABILITY - ASSESSMENTS ARE INCORRECT.
7 OCCIDENTAL PERMIAN LTD FKA ALTURA ENERGY LTD C/O JOHN W HAVINS 1001 MCKINNEY, SUITE 500 HOUSTON, TX 77002	01-01140	7018 W.R. GRACE & CO.-CONN.	\$318,984.73	(U)	NO LIABILITY. PRODUCT DAMAGED AS A RESULT OF THE CREDITOR'S MISUSE OF THE SAME; NO FAULT OF THE DEBTOR.
8 PALEY ROTHMAN ET AL ATTN: ROBERT MACLAY & KAREN MOORE 4800 HAMPDEN LANE 7TH FLOOR BETHESDA, MD 20814	01-01140	95 W.R. GRACE & CO.-CONN.	\$888.41	(U)	NO LIABILITY - DEBTOR HAS NO RECORD OF THIS LIABILITY.

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees. **(A) - Administrative
 (P) - Priority (S) - Secured
 (U) - Unsecured

The classification of the claims set forth herein is the classification asserted on the filed proof of claim. The Debtors include such classification for the purpose of identifying the claim to which the objection applies. The inclusion of the classification shall not constitute an acknowledgement by the Debtors that such classification is correct or appropriate.

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9 RYDER SHARED SERVICES CENTER M/S2868 6000 WINDWARD PKWY ALPHARETTA, GA 30005		01-01139	115 W.R. GRACE & CO.	\$29,475.11	(U)	NO LIABILITY - PAYMENT MADE ON 09/02/2004; CREDITOR HAS ACKNOWLEDGED NO LIABILITY.
10 SIGNAL LANDMARK C/O ALLAN H ICKOWITZ ESQ NOSSAMAN GUTHNER KNOX & ELLIOTT LLP 445 S FIGUEROA ST, 31ST FLR LOS ANGELES, CA 90071		01-01180	7034 W.R. GRACE LAND CORPORATION	UNKNOWN	(U)	NO LIABILITY - DEBTOR HAS NO RECORD OF THIS LIABILITY.
11 STATE OF GEORGIA DEPARTMENT OF REVENUE P.O. BOX 161108 ATLANTA, GA 30321 USA		01-01140	17048 W.R. GRACE & CO.- CONN.	\$65,198.00 \$10,489.00	(P) (U)	NO LIABILITY - DEBTOR HAS NO RECORD OF THIS LIABILITY.

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